(202)

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA-33-2016 (O&M)
DATE OF DECISION:24.03.2017

COMMISSIONER OF CENTRAL EXCISE … Appellant

Versus

M/S NEEL METAL PRODUCTS LTD. ... Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: Mr. Anshuman Chopra, Advocate
for the appellant.

Mr. Amrinder Singh, Advocate
for the respondent.

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S.J. VAZIFDAR, C.J. (ORAL)

This is an appeal against the order dated 19.08.2015 (Annexure A-4) of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT).

Mr. Amrinder Singh, learned counsel appearing on behalf of the respondent raises a preliminary issue to the effect that the appeal is not maintainable under Section 35 G of the Central Excise Act, 1944, as the order of the Tribunal deals with the question of valuation of the goods for the purposes of assessment.

This matter is covered by order and judgment dated ***22.03.2017*** in ***CEA No.23 of 2016*** titled as '***Principal Commissioner of Central Excise, Gurgaon-II, Commissionerate Gurgaon, Haryana Versus M/s Minda Industries Ltd.'***

For the reasons stated therein, this appeal is also dismissed on the ground that it is not maintainable.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)
JUDGE

24.03.2017
SwarnjitS

Whether speaking/reasoned Yes /No
Whether reportable Yes /No

Swarnjit Singh
2017.03.24 17:30
I attest to the accuracy and
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